

From: aaron@urbanplaceconsulting.com
Subject: RE: added square footage question
Date: May 17, 2016 at 11:22 AM
To: Dennis Rader dennis.rader@lacity.org



Hi Dennis,

This fell off my plate, sorry.

See attached for changes to parcels in NoHo BID via COO's being issued in January 2016. The attached spreadsheet should provide the needed info and what the additional income for 2016 would be for the handbilled invoices.

One of the parcels is only an additional \$20 so I don't think it's worth handbilling for. And along those same lines, since we're so close to the 2017 rolls being due maybe the additional handbill doesn't go out at all and is instead collected via the tax rolls?

Thanks,
Aaron

Aaron Aulenta
Urban Place Consulting Group
aaron@urbanplaceconsulting.com

----- Original Message -----

Subject: Re: added square footage question
From: Dennis Rader <dennis.rader@lacity.org>
Date: Tue, April 19, 2016 11:12 am
To: Aaron Aulenta <aaron@urbanplaceconsulting.com>

Aaron, I have been away from the office for two weeks, what happened with this?

On Fri, Apr 8, 2016 at 8:58 AM, <aaron@urbanplaceconsulting.com> wrote:
Hi Dennis,

So I found COO's for some of the parcels in NoHo with added square footage, and I'll send over all the info you would need shortly, but had a question on the COO form itself.

See the attached and let me know what the new square footage number is? There are a couple different numbers to pick from.

Thanks,
Aaron

Aaron Aulenta
Urban Place Consulting Group
aaron@urbanplaceconsulting.com

----- Original Message -----

Subject: Re: added square footage question
From: Dennis Rader <dennis.rader@lacity.org>
Date: Fri, March 18, 2016 10:07 am
To: Aaron Aulenta <aaron@urbanplaceconsulting.com>

Basically, the same thing. We can send them a direct bill for the assessment balance, then add it to the next year's tax bill if they don't pay.

On Fri, Mar 18, 2016 at 9:51 AM, <aaron@urbanplaceconsulting.com> wrote:

Thanks.

We do you suggest doing for a private owner parcel if square footage is added and confirmed via COO during the year?

Aaron Aulenta
Urban Place Consulting Group
aaron@urbanplaceconsulting.com

----- Original Message -----

Subject: Re: added square footage question
From: Dennis Rader <dennis.rader@lacity.org>
Date: Thu, March 17, 2016 2:25 pm
To: Aaron Aulenta <aaron@urbanplaceconsulting.com>

You're right, I just checked the file. We added the residential sqft portion that was completed as researched by Mario last year, and that assessment amount was added to the 2016 invoice sent to MTA. There will be an additional, smaller commercial sqft component that will be added when that portion is completed. Mario tells me that when he went out there in March 2015, that part hadn't even been started yet.

On Thu, Mar 17, 2016 at 1:30 PM, <aaron@urbanplaceconsulting.com> wrote:

Yes, it's billed to the MTA.
I have a feeling the prorated amount was included on the next year's bill you sent.

Aaron Aulenta
Urban Place Consulting Group
aaron@urbanplaceconsulting.com

----- Original Message -----

Subject: Re: added square footage question
From: Dennis Rader <dennis.rader@lacity.org>
Date: Thu, March 17, 2016 1:08 pm
To: Aaron Aulenta
<aaron@urbanplaceconsulting.com>

I'll look into this after lunch. I remember the complex being on an MTA parcel last year, in which case we couldn't have sent anything to the County.

On Thu, Mar 17, 2016 at 12:54 PM,
<aaron@urbanplaceconsulting.com> wrote:

I honestly don't remember either. I feel like it eventually got added to the next years tax bill. Mario might know.

Aaron Aulenta
Urban Place Consulting Group
aaron@urbanplaceconsulting.com

----- Original Message -----

Subject: Re: added square footage question

From: Dennis Rader

<dennis.rader@lacity.org>

Date: Thu, March 17, 2016 12:27 pm

To: Aaron Aulenta

<aaron@urbanplaceconsulting.com>

Did we do some type of direct billing for the One Santa Fe complex? I don't remember.

On Thu, Mar 17, 2016 at 12:17 PM,
<aaron@urbanplaceconsulting.com>
wrote:

That makes sense.

Here's what that MDP says about assessment collections, I think we're okay doing what you mentioned:

Time and Manner for Collecting Assessments

As provided by State law, the District assessment will appear as a separate line item on annual property tax bills prepared by the County of Los Angeles. The Los Angeles City Clerk's office may direct bill the first years assessment for all property owners and will direct bill any property owners whose special assessment does not appear on the tax rolls.

The assessments shall be collected at the same time and in the same manner as for the ad valorem property tax paid to the County of Los Angeles. These assessments shall provide for the same lien priority and penalties for delinquent payment as is provided for the ad valorem property tax.

However, assessments may be billed directly by the City for any fiscal year of operation and then by the County for subsequent years. Any delinquent assessments owed for a year for which the City billed will be added to the County property tax roll for the following year. The "property owner" means any person shown as the owner/taxpayer on the last equalized assessment roll or otherwise known to be the owner/taxpayer by the City.

Aaron Aulenta
Urban Place Consulting Group
aaron@urbanplaceconsulting.com

----- Original Message -----

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Subject: Re: added square footage question
From: Dennis Rader
<dennis.rader@lacity.org>
Date: Thu, March 17, 2016
12:09 pm
To: Aaron Aulenta
<aaron@urbanplaceconsulting.com>

Aaron, if I remember correctly what we've done most often in the past is to hand bill the balance of the assessment owed. If they

the balance of the assessment owed. If they didn't pay, then we would add that balance to the tax bill for the following year (as long as the MDP allows for this).

On Thu, Mar 17, 2016 at 12:00 PM,

<aaron@urbanplaceconsulting.com> wrote:

Hi Dennis,

I have a question for you on building square footage being added (via COO) for parcels during the year after it made the tax roll at a lesser square footage and assessment. How would your office go about billing the owner for the increase in assessment if it's prorated to the date of the COO?

Is the prorated increase in assessment added to the next tax bill or do you send out a supplemental hand bill?

I feel like this happened in the Arts District with the One Santa Fe development.

From NoHo BID MDP for reference:

Future Development

As a result of continued development, the District may experience the addition or subtraction of assessable footage for parcels included and assessed within the District boundaries. The modification of parcel improvements assessed within the District may then change upwards or downwards the amount of total footage assessment for these parcels pursuant to

parcels, pursuant to
Government Code
53750, will be prorated
to the date they receive
the temporary and/or
permanent certificate of
occupancy.

Thanks,
Aaron

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Dennis Rader
Technical Research Supervisor
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Parcel changes
2016.xlsx

Zone 1 Bldg Rate \$0.0258
 Zone 1 Lot Rate \$0.0994

NoHo BID

Old APN	15-16 Roll	New APN	Updated Bldg	Updated Lot	revised bldg \$	revised lot \$	Total Revised	Asmt- 2016	Supplemental Invoice -2016	Ownership	Mailing Address
2353-010-014/016	\$7,147.96	2353-010-033	171,615	63,598	\$4,432.21	\$6,321.64	\$10,753.85		\$3,605.89	LA	[REDACTED]
2353-017-001	\$1,240.16	2353-017-025	4,847	11,440	\$125.18	\$1,137.14	\$1,262.32		\$22.16	NC	[REDACTED]